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Exhibit "E"

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Message Declaration Pg 2 of 5

Page 1 of 2

## Alex I. Cornelius

To:

Koyama, Satoko

Cc:

Reed, Bret H. Jr

Subject: RE: Easton Investments II re:

Satoko, thank you for your email. We have reviewed our claim and while there may be some flexibility as to the fees, the underlying replacement of the facility is sound and it was what it actually cost my client. Can you explain to me or give me any background on why the claims is being discounted down to about 30%. Please let me know so I can discuss it with my client. Thank you. Alex

## Alexandre Ian Cornelius

Costell & Cornelius Law Corporation 1299 Ocean Avenue, Suite 400 Santa Monica, California 90401

Ph: (310) 458-5959 Fax: (310) 458-7959

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-----Original Message-----

From: Koyama, Satoko [mailto:satoko.koyama@lamcollc.com]

Sent: Tuesday, December 28, 2010 2:15 PM

To: Alex I. Cornelius Cc: Reed, Bret H. Jr

Subject: Easton Investments II re:

Mr. Cornelius,

I am an in-house counsel at Lehman, helping the estate to settle various transactions. Bret Reed told me today that you would be contacting us for Easton Investments II. As I indicated to Bret in early December, Lehman is willing to allow your client's claim at (\$30,000), payable by Lehman Brothers Special Financing Inc.

Please let us know your client's response at your earliest convenience.

We look forward to hearing from you.

Kind regards,

Satoko S. Koyama Vice President - Derivatives Legal LAMCO LLC Legacy Asset Management Company a subsidiary of Lehman Brothers Holdings Inc.

1271 Avenue of the Americas

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New York, NY 10020 tel: (646) 285-9712

email: satoko.koyama@lamcollc.com

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## Alex I. Cornelius

From:

Koyama, Satoko [satoko.koyama@lamcollc.com]

Sent:

Tuesday, January 04, 2011 3:23 PM

To:

Alex I. Cornelius

Cc:

Reed, Bret H. Jr; Kapoor, Manish

Subject: RE: Easton Investments II re:

Hi Alex,

Thank you for getting back to me. I am available to discuss tomorrow anytime between 12:00 p.m. (EST) – 4:30 p.m. (EST). Please let me know what time you would like to discuss.

Thanks,

Satoko S. Koyama
Vice President - Derivatives Legal
LAMCO LLC
Legacy Asset Management Company
a subsidiary of Lehman Brothers Holdings Inc.

1271 Avenue of the Americas New York, NY 10020 tel: (646) 285-9712

email: satoko.koyama@lamcollc.com

From: Alex I. Cornelius [mailto:AICornelius@Costell-law,com]

Sent: Tuesday, January 04, 2011 6:18 PM

To: Koyama, Satoko Cc: Reed, Bret H. Jr

Subject: RE: Easton Investments II re:

Satoko, thank you for your email. We have reviewed our claim and while there may be some flexibility as to the fees, the underlying replacement of the facility is sound and it was what it actually cost my client. Can you explain to me or give me any background on why the claims is being discounted down to about 30%. Please let me know so I can discuss it with my client. Thank you. Alex

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1271 Avenue of the Americas New York, NY 10020 tel: (646) 285-9712

email: satoko.koyama@lamcollc.com

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